



NEW JERSEY DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
JOINT FORCE HEADQUARTERS
3650 SAYLORS POND ROAD
FORT DIX, NEW JERSEY 08640-5606

ARMY BULLETIN NO. 42

27 October 2005

UNANNOUNCED VERIFICATION OF CASH MEAL PAYMENT SHEETS, CASH COLLECTED AND CASH MEAL PAYMENT BOOKS OF SELECTED UNITS (G4-FS)

1. References;

a. Paragraph 3-27c, (2), Army Regulation 30-22, dated 10 May 2005.

b. Army Bulletin No. 22, dated 8 Jul 05, SUBJECT: Issue, Turn-in, Verification and Control of DD FORM 1544 Cash Meal Payment Books And Sheets (G4-FS).

2. PURPOSE: Schedule unannounced visits by the G4-FS to Major Subordinate Commands (MSC) and selected units, for the annual verification of DD FORM 1544, Cash Meal Payment Sheets, cash counts and Cash Meal Payment Books.

3. APPLICABILITY: The G4-FS maintains oversight over the use of Cash Meal Payment Sheets and Cash Meal Payment Books by Major Subordinate Commands (MSC) and selected units.

4. POLICY:

a. Positive control of individual Cash Meal Payment Sheets, cash collected and Cash Meal Payment Books will be maintained at all times.

b. Verification of DD FORM 1544, Cash Meal Payment Sheets, Cash Meal Payment Book and cash counts:

(1) Paragraph 3-27c.(2), AR 30-22, requires that an unannounced verification of DD FORM 1544, Cash Meal Payment Sheets, cash count and Cash Meal Payment Books be conducted at least once during the current Fiscal Year.

(2) Verification will be accomplished to insure that all cash collected and Cash Meal Payment Sheets are properly accounted for.

(3) In accordance with paragraph 3-30c, DA Pam 30-22, the G4-FS will submit a written report, NLT fifteen (15) days after the visit, through the CofS, JFHQ-NJ, to corresponding MSC Headquarters' or selected unit, for review and completion of corrective action by the unit, NLT thirty (30) days after receipt of the report. Commander, unit concerned, will reply by written formal endorsement, through the CofS, to the G4, NLT forty-five days (45) after receipt of report, as to corrected actions accomplished and dates remaining actions will be accomplished. G4-FS will utilize scheduled Food Service Assistance Visits to validate completion of corrective action for all previously identified deficiencies. Copies of the report will be retained in accordance with paragraph 1-7, AR 30-22.

5. G4-FS will conduct unannounced visits to the units listed below:

HHD, JFHQ-NJ
HQ, 57th Troop Command
HQ, 42nd DISCOM
HQ, 50th BDE
HQ, 254th REGT (CA)

6. Unit visits will be scheduled on a random basis as determined by the G4. Units will be notified the day prior to the visit by the G4-FS, to coordinate date, time location, documents and other requirements to be made immediately available to the G4-FS upon his arrival.

7. Point of contact for additional information or guidance is G4-FS, CW2 John S. Garrison, (609) 562-0281.

OFFICIAL:



STEPHEN J. HINES
COL, GS, NJARNG
Chief of Staff

GLENN K. RIETH
Major General, NJARNG
The Adjutant General

DISTRIBUTION: A, A2, B, C

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
AR 30-22 & DA PAM 30-22

NOTE: Prior to visiting a unit, establish when the unit received their Cash Meal Payment Books/Sheets and what was actually issued to the unit.

Date of Review: _____

Unit Designation: _____

Address: _____

Telephone No: _____

Fax No: _____

E-mail Address: _____

	<u>Rank</u>
Cash Control Officer (Primary): _____	_____
Cash Control Officer (Alternate): _____	_____
Unannounced Cash Count Auditor (Primary): _____	_____
Unannounced Cash Count Auditor (Alternate): _____	_____

Cash Meal Payment Books Issued:

<u>Serial No.</u>	<u>Sheet No.</u>	<u>Date Issued</u>	<u>Issued From</u>	<u>Issued To</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

	<u>Yes</u>	<u>No</u>	<u>N/I</u>	<u>N/A</u>
1. Ascertain that verification of DD Form 1544 and Unannounced Cash Count is being accomplished (AR 30-22, para 3-27.c. (2) & DA PAM 30-22, para 3-30).	_____	_____	_____	_____
2. Confirm adequacy for safe-guarding DD Form 1544, monies collected and serial number accountability (AR 30-22, para 3-27.b.(1) & DA PAM 30-22, para 3-28.b. & DOD 7000.14-R, Vol 5 Chap 3, para 030302.A.1).	_____	_____	_____	_____
3. Control Record, DA Form 3546-R:				
a. Ensure that Cash Collection Sheets are issued to headcounter using DA Form 3546-R (AR 30-22, para 3-26.a.(3)(a) & DA PAM 30-22, para 3-27.c., Figure 3-11).	_____	_____	_____	_____
b. Ensure DA Form 3546-R is utilized whenever Cash Meal Payment Sheets change hands (DA PAM 30-22, Figure 11 & Instructions).	_____	_____	_____	_____
c. Ensure that only one DA Form 3546-R is being used to support the sheets on any given DD Form 1544 book (DA PAM 30-22, para 3-27.c. & Figure 11, para 2).	_____	_____	_____	_____
d. Were cash overages or shortages explained on reverse side of DA Form 3546-R (DA PAM 30-22, para 3-27.c.)?	_____	_____	_____	_____
4. Spot check to ascertain that cash was turned in:				
a. As each DD Form 1544 sheet was completed (AR 30-22, para 3-27.g. & DA PAM 30-22 para 3-29.a.(1)).	_____	_____	_____	_____
b. Whenever there was a change in FSOs (DA PAM 30-22, para 3-29.a.(2)).	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

	<u>Yes</u>	<u>No</u>	<u>N/I</u>	<u>N/A</u>
c. Quarterly to USPFO-C, Cash Control Officer (DA PAM 30-22, para 3-29.c.(1)).	_____	_____	_____	_____
d. NLT the fifth working day after the close of the fiscal year, regardless of amount on hand (DA PAM 30-22, para 3-29.c.(1&2)).	_____	_____	_____	_____
5. Cash Collection Voucher, DD Form 1131:				
a. Ensure that collection dates are reflected (DA PAM 30-22, Figure 3-13 & Instructions).	_____	_____	_____	_____
b. Determine that correct food costs are utilized (AR 30-22, para 3-35.a.b. &c.; DA PAM 30-22, Figure 3-10 & Instructions; Figure 3-13 & Instructions).	_____	_____	_____	_____
c. Verify that all applicable Cash Meal Payment Sheet numbers are listed on each DD Form 1131 utilized for each turn in (DA PAM 30-22, para 3-38.g. & Figure 3-13 & Instructions).	_____	_____	_____	_____
d. Compare cash meals turned in against reported cash meals on the Headcount Record, DD Form 1154, to determine accounting accuracy (DA PAM 30-22, para 3-40 & Appendix C).	_____	_____	_____	_____
e. Check mathematical accuracy of all totals and subtotals for total dollar accountability (DA PAM 30-22, para 3-28.h. & Figure 3-13 & Instructions).	_____	_____	_____	_____
f. Returned DD Form 1131 from USPFO-C, Cash Control Officer with voucher number acknowledging receipt of cash turn in from unit on file with Original Cash Meal Payment Book/Sheet (DA PAM 30-22, para 3-38.h.)?	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

	<u>Yes</u>	<u>No</u>	<u>N/I</u>	<u>N/A</u>
g. Has the voucher number assigned by USPFO-C, Cash Control Officer been recorded in the voucher number Block in Cash Meal Payment Book Register (DA PAM 30-22, para 3-38.h. & Figure 3-12 & Instructions)?	_____	_____	_____	_____
h. Are Cash Collection Vouchers (DD Form 1131) utilized to turn in cash (DA PAM 30-22, para 3-29.d(3)(a, b, & c), para 3-38 & Figure 3-13)?	_____	_____	_____	_____
i. Is the unit maintaining a copy of the money orders with mailing documentation from the post office, Certified/Return Receipts (DA PAM 30-22, para 3-29.d.)?	_____	_____	_____	_____
j. Ensure that the appropriate Food and Meal Operating Cost Accounting Classification Codes are entered on the DD Form 1131 (DA PAM 30-22, para 3-38.b & c., Figure 3-13 & notes, line 9).	_____	_____	_____	_____
k. Is the price of the money order documented and deducted on the Cash Collection Voucher, DD Form 1131 (DA PAM 30-22, para 3-29.d.(3)(b))?	_____	_____	_____	_____
l. Ensure that all Cash Meal Payment Sheets turned in on a DD Form 1131, consists of the same Book Serial Number (DA PAM 30-22, para 3-38.g. & Figure 3-13 & Instructions).	_____	_____	_____	_____
6. Cash Meal Payment Books, DD Form 1544:				
a. Ensure Cash Meal Payment Book Registers are maintained to account for all books & sheets (DA PAM 30-22, Figure 3-12, & Instructions).	_____	_____	_____	_____
b. If appropriate, verify that voucher number(s) has/have been recorded on Cash Meal Payment Sheet Register (DA PAM 30-22, para 3-38.h. & Figure 3-12 & Instructions).	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

	<u>Yes</u>	<u>No</u>	<u>N/I</u>	<u>N/A</u>
c. Ensure a file record had been created for each Cash Payment Book on hand. (DA PAM 30-22, para 3-31c).	_____	_____	_____	_____
d. Did file records contain copies of all Issue, Accountability, Receipt, Turn-in, Revalidation and Control Documents? (AR 25-400-2, Table B13 & DA PAM 30-22, para 3-31 (a), (b), (c)).	_____	_____	_____	_____
7. Cash Meal Payment Sheet, DD Form 1544:				
a. Check that correct Meal Rates are annotated (DA PAM 30-22, Figure 3-10 & Instructions).	_____	_____	_____	_____
b. Review to determine if unit Commander or Food Service Officer authenticated the sheet prior to issue by signing block in lower left (DA PAM 30-22, Figure 3-10 & Instructions).	_____	_____	_____	_____
c. Verify that personnel signing the sheet (s) enter their grade (E7, 02, W3, etc.), signature and food costs (DA PAM 30-22, Figure 3-10 & Instructions).	_____	_____	_____	_____
d. Did headcounters properly close out the sheet for each meal by entering the date, payroll signature and grade on the next unused line if sheet is to be used for more than one meal, or in the block provided for last or only headcounter (DA PAM 30-22, para 3-27.d. & Figure 3-10 & Instructions)?	_____	_____	_____	_____
e. Were cash overages or shortages explained in the Remarks Section of DD Form 1544 (DA Form 30-22, Figure 3-10 & Instructions)?	_____	_____	_____	_____
8. Are current Appointment Orders on file?				
a. Cash Control Officer (Primary)(AR 30-22, para 3-27.f. & DA PAM 30-22, para 3-32.a.(2), 3-36.a. & b.)	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

	<u>Yes</u>	<u>No</u>	<u>N/I</u>	<u>N/A</u>
b. Cash Control Officer (Alternate)(AR 30-22, para 3-27.f. & DA PAM 30-22, para 3-32.a.(2), 3-36.a. & b.).	_____	_____	_____	_____
c. Unannounced Cash Count Auditor (Primary) (DA PAM 30-22, para 3-30.a.).	_____	_____	_____	_____
d. Unannounced Cash Count Auditor (Alternate) (DA PAM 30-22, para. 3-30.a.).	_____	_____	_____	_____
9. Ensure a current Notice of Delegation of Authority (DA Form 1687) is on file, authorizing individuals to request, receive, issue & turn in Cash Meal Payment Sheets (DA PAM 30-22, para 3-32.a. (2),3.36.a.)	_____	_____	_____	_____
10. Has a copy of the DA Form 1687 been forwarded to the USPFO-C, Cash Control Officer (DA PAM 30-22, para 3-36.a.)?	_____	_____	_____	_____
11. Is a thorough Audit & Review of Cash Meal Payment Books being conducted by the responsible Cash Control Officer prior to accepting books back as turned in (DA PAM 30-22, para 3-35.e.(1) (a-e) & (2))?	_____	_____	_____	_____
12. Ensure appointed Cash Control Officer and Unannounced Cash Count Officer are individuals other than Food Service Personnel (DA PAM 30-22, para 3-32.a.(2) & (4)).	_____	_____	_____	_____
13. Has a Financial Liability Investigation of Property Loss been initiated for missing books, sheets or cash (AR 30-22, para 3-17 & DA PAM 30-22, para 3-35.e.(1)(b) & AR 735-5, para 13-2 & AR 15-6)?	_____	_____	_____	_____
14. Are any books or sheets on hand outstanding for three years or over (DA PAM 30-22, para 3-35.e.(2))?	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

	<u>Yes</u>	<u>No</u>	<u>N/I</u>	<u>N/A</u>
15. Have Unannounced Cash Counts been conducted for units prior to deactivation?	_____	_____	_____	_____
16. Is a written request and approval on file for units having more than three sheets on hand?	_____	_____	_____	_____
17. Are corrections of errors on DD Form 1544 properly lined through, initialed and dated, along with an explanation noted in the remarks section?	_____	_____	_____	_____
18. Ensure whiteout is not being utilized when correcting errors?	_____	_____	_____	_____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

Date of Review: _____

Unit Designation: _____

Record the Serial Number(s) and Sheet Number(s) of the sheets used, available sheets on hand and sheets being utilized:

Books Inspected:

Serial Number(s): _____

Sheet Number(s): _____

Sheets Used:

Serial Number(s): _____

Sheet Number(s): _____

Sheets Not in Use:

Serial Number(s): _____

Sheet Number(s): _____

Sheets in Use:

Serial Number(s): _____

Sheet Number(s): _____

Sheets Turned in:

Serial Number(s): _____

Sheet Numbers(s): _____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

Date of Review: _____

Unit Designation: _____

Sheets Verified by DFAS:

Serial Number(s): _____

Sheet Number(s): _____

Sheets Issued to Unit:

Serial Number(s): _____

Sheet Number(s): _____

Sheets Awaiting Turn-in:

Serial Number(s): _____

Sheet Number(s): _____

Sheets Missing:

Serial Number(s): _____

Sheet Number(s): _____

Dollar value of cash sheets in use at Dining Facility: _____

Dollar value of funds at Dining Facility: _____

Dollar value difference of cash vs. sheets. Overage: _____ Shortage: _____

ANNUAL UNANNOUNCED CASH COUNT & VERIFICATION CHECKLIST
(CONTINUED)

Date of Review: _____

Unit Designation: _____

Prepared and conducted by (Print Name and Grade): _____

Signature: _____

Position: _____

Verified by Commander or Designee
(Print Name and Grade): _____

Signature: _____